

EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 132: EXHIBIT 1 - VALUED DERIVATIVES CLAIMS

			ASSERTED			MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	ANDREW W. MELLON FOUNDATION, THE C/O JOHN HULL 140 E. 62ND STREET NEW YORK, NY 10065	31071	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$295,717.00	Lehman Brothers Holdings Inc.	Unsecured	\$45,000.00
2	ANDREW W. MELLON FOUNDATION, THE C/O JOHN HULL 140 E. 62ND STREET NEW YORK, NY 10065	31072	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$295,717.00	Lehman Brothers Special Financing Inc.	Unsecured	\$45,000.00
3	BLACK DIAMOND OFFSHORE LTD C/O CARLSON CAPITAL, LP ATTN: STEVE PULLY 2100 MCKINNEY AVENUE, 16TH FLOOR DALLAS, TX 75201	17164	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	\$1,265,444.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$991,478.70
4	CAMECO CORPORATION ATTN: GRANT MARSHAK 2121-11TH STREET WEST SASKATOON, SK S7M 1J3 CANADA	13406	09/16/2009	Lehman Brothers Commodity Services Inc.	Administrative	\$101,161.80*	Lehman Brothers Commodity Services Inc.	Unsecured	\$12,523.80

* - Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
5	CASTEX ENERGY 2007, L.P. ATTN: JOHN R. STOIKA, PRESIDENT 333 NORTH SAM HOUSTON PARKWAY EAST SUITE 1060 HOUSTON, TX 77060	32315	09/22/2009	Lehman Brothers Commodity Services Inc.	Unsecured	\$3,566,083.65	Lehman Brothers Commodity Services Inc.	Unsecured	\$996,002.12
6	CENTRAL STREAM SHIPPING CORPORATION ATTN: HODENOBU NAKAGAWA, DIRECTOR 37-23, SHIOMI-CHO, MINATO-KU NAGOYA CITY AICHI PREF, 455- 0028 JAPAN	18585	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$775,612.21	Lehman Brothers Holdings Inc.	Unsecured	\$75,632.00
7	CVF LUX MASTER S.A.R.L. TRANSFEROR: UBS AG, STAMFORD BRANCH C/O CARVAL INVESTORS UK LTD; ATTN: ANNEMARIE JACOBSEN KNOWLE HILL PARK, FAIRMILE LANE COBHAM SURREY, KT11 2PD UNITED KINGDOM	28160	09/22/2009	Lehman Brothers OTC Derivatives Inc.	Unsecured	\$2,772,294.88*	Lehman Brothers OTC Derivatives Inc.	Unsecured	\$2,716,782.05

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
8	CVF LUX MASTER S.A.R.L. TRANSFEROR: UBS AG, STAMFORD BRANCH C/O CARVAL INVESTORS UK LTD; ATTN: ANNEMARIE JACOBSEN KNOWLE HILL PARK, FAIRMILE LANE COBHAM SURREY, KT11 2PD UNITED KINGDOM	28161	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$2,772,294.88*	Lehman Brothers Holdings Inc.	Unsecured	\$2,772,294.88
9	CVF LUX MASTER S.A.R.L. TRANSFEROR: UBS AG, STAMFORD BRANCH C/O CARVAL INVESTORS UK LTD; ATTN: ANNEMARIE JACOBSEN KNOWLE HILL PARK, FAIRMILE LANE COBHAM SURREY, KT11 2PD UNITED KINGDOM	28162	09/22/2009	Lehman Brothers OTC Derivatives Inc.	Unsecured	\$1,403,713.17*	Lehman Brothers OTC Derivatives Inc.	Unsecured	\$1,375,605.01

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
10	CVF LUX MASTER S.A.R.L. TRANSFEROR: UBS AG, STAMFORD BRANCH C/O CARVAL INVESTORS UK LTD; ATTN: ANNEMARIE JACOBSEN KNOWLE HILL PARK, FAIRMILE LANE COBHAM SURREY, KT11 2PD UNITED KINGDOM	28163	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,403,713.17*	Lehman Brothers Holdings Inc.	Unsecured	\$1,403,713.17
11	CVF LUX MASTER S.A.R.L. TRANSFEROR: USB AG, STAMFORD BRANCH C/O CARVAL INVESTORS UK LTD; ATTN: ANNEMARIE JACOBSEN KNOWLE HILL PARK, FAIRMILE LANE COBHAM SURREY, KT11 2PD UNITED KINGDOM	28164	09/22/2009	Lehman Brothers OTC Derivatives Inc.	Unsecured	\$1,910,539.92*	Lehman Brothers OTC Derivatives Inc.	Unsecured	\$831,721.41

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			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
12	CVF LUX MASTER S.A.R.L. TRANSFEROR: UBS AG, STAMFORD BRANCH C/O CARVAL INVESTORS UK LTD; ATTN: ANNEMARIE JACOBSEN KNOWLE HILL PARK, FAIRMILE LANE COBHAM SURREY, KT11 2PD UNITED KINGDOM	28165	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,910,539.92*	Lehman Brothers Holdings Inc.	Unsecured	\$855,827.53
13	DOUBLE BLACK DIAMOND OFFSHORE LTD F/K/A DOUBLE BLACK DIAMOND OFFSHORE LDC C/O CARLSON CAPITAL, L.P. - ATTN: STEVE PULLY 2100 MCKINNEY AVENUE, 16TH FLOOR DALLAS, TX 75201	17161	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	\$14,541,147.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$10,208,521.30
14	ING LIFE INSURANCE AND ANNUITY COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	17821	09/18/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$76,794.63 \$0.00 \$76,794.63	Lehman Brothers Special Financing Inc.	Unsecured	\$76,549.02

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OMNIBUS OBJECTION 132: EXHIBIT 1 - VALUED DERIVATIVES CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
15	ING LIFE INSURANCE AND ANNUITY COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	17822	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$76,794.63	Lehman Brothers Holdings Inc.	Unsecured	\$76,469.47
16	ING LIFE INSURANCE AND ANNUITY COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	17826	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$70,141.53	Lehman Brothers Holdings Inc.	Unsecured	\$69,844.54
17	ING LIFE INSURANCE AND ANNUITY COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	66032	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	\$70,141.53	Lehman Brothers Special Financing Inc.	Unsecured	\$69,917.19
18	KAISER, GEORGE B. ATTN: SAMUEL S. ORY OLD CITY HALL 124 EAST FOURTH STREET TULSA, OK 74103	13040	09/15/2009	Lehman Brothers Commodity Services Inc.	Secured	\$11,366,021.00	Lehman Brothers Commodity Services Inc.	Unsecured	\$5,000,000.00

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OMNIBUS OBJECTION 132: EXHIBIT 1 - VALUED DERIVATIVES CLAIMS

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
19	KAISER, GEORGE B. ATTN: SAMUEL S. ORY OLD CITY HALL 124 EAST FOURTH STREET TULSA, OK 74103	13041	09/15/2009	Lehman Brothers Holdings Inc.	Secured	\$11,366,021.00	Lehman Brothers Holdings Inc.	Unsecured	\$5,000,000.00
20	NAKAGAWA BUSSAN CO., LTD. ATTN: HIDENOBU NAKAGAWA, PRESIDENT 37-23 SHIOMI-CHO MINATO-KU NAGOYA-CITY AICHI PREF. 455-0028, JAPAN	18790	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,225,493.13	Lehman Brothers Special Financing Inc.	Unsecured	\$110,733.84
21	NATIONAL AUSTRALIA BANK LIMITED ATTN: PATRICK RYAN 245 PARK AVENUE FLOOR 28 NEW YORK, NY 10167	24631	09/21/2009	Lehman Brothers Holdings Inc.	Administrative Unsecured	Undetermined \$198,934.00*	Lehman Brothers Holdings Inc.	Unsecured	\$198,934.00
					Subtotal	\$198,934.00			
22	NATIONAL AUSTRALIA BANK LIMITED ATTN: PATRICK RYAN 245 PARK AVENUE FLOOR 28 NEW YORK, NY 10167	24633	09/21/2009	Lehman Brothers Commercial Corporation	Administrative Unsecured	Undetermined \$198,934.00*	Lehman Brothers Commercial Corporation	Unsecured	\$198,934.00
					Subtotal	\$198,934.00			

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
23	NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST ATTN: CATHERINE A. LYNCH 1250 I STREET, N.W., SUITE 500 WASHINGTON, DC 20005	28000	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	\$2,009,870.80*	Lehman Brothers Special Financing Inc.	Unsecured	\$2,417,965.21
24	NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST ATTN: CATHERINE A. LYNCH 1250 I STREET, N.W., SUITE 500 WASHINGTON, DC 20005	28001	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$2,009,870.80*	Lehman Brothers Holdings Inc.	Unsecured	\$2,417,965.21
25	PENNSYLVANIA HOUSING FINANCE AGENCY JOHN F. GORYL, ASSOCIATE COUNSEL 211 N. FRONT ST. HARRISBURG, PA 17101	2147	01/29/2009	Lehman Brothers Derivative Products Inc.	Unsecured	\$285,691.57*	Lehman Brothers Derivative Products Inc.	Unsecured	\$282,586.57
26	SAMPO BANK PLC C/O DMLEGAL (REG: 4676) DANSKE BANK A/S ATTN: HANNE OLESEN HOLMENS KANAL 2-12 COPENHAGEN, DK-1092 DENMARK	17276	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$3,196,744.00*	Lehman Brothers Holdings Inc.	Unsecured	\$2,536,253.92

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
27	SAMPO BANK PLC C/O DMLEGAL (REG: 4676) DANSKE BANK A/S ATTN: HANNE OLESEN HOLMENS KANAL 2-12 COPENHAGEN, DK- 1092 DENMARK	17277	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$3,196,744.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$2,536,253.92
28	SCHRODER INVESTMENT COMPANY LIMITED C/O SHCRODER INVESTMENT MANAGEMENT LIMITED ATTN: LEGAL DEPARTMENT/ CHRISTIAN CANO 31 GRESHAM STREET LONDON, EC2V 7QA UNITED KINGDOM	29083	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$464,175.95*	Lehman Brothers Special Financing Inc.	Unsecured	\$442,192.27
29	SHARP HEALTHCARE F/K/A SAN DIEGO HOSPITAL ASSOCIATION 8695 SPECTRUM CENTER BLVD. SAN DIEGO, CA 92123	12850	09/15/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,796,340.98	Lehman Brothers Special Financing Inc.	Unsecured	\$493,369.00

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
30	SHARP HEALTHCARE F/K/A SAN DIEGO HOSPITAL ASSOCIATION 8695 SPECTRUM CENTER BLVD. SAN DIEGO, CA 92123	12851	09/15/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,796,340.98	Lehman Brothers Holdings Inc.	Unsecured	\$493,369.00
31	TYCO ELECTRONICS CORPORATION AS SPONSOR FOR TYCO ELECTRONICS DEFINED BENEFIT PLANS MASTER TRUST C/O JING YANG,DIRECTOR, CAPITAL PLANNING 1050 WESTLAKES DRIVE BERWYN, PA 19312	9993	08/31/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$18,027.60* \$41,411.52* \$59,439.12	Lehman Brothers Special Financing Inc.	Unsecured	\$41,411.52
32	UNIVERSITY OF FLORIDA FOUNDATION, INC. C/O UFICO ATTN: EDWARD KELLY 4510 NW 6TH PLACE, 2ND FLOOR GAINESVILLE, FL 32607	30751	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$250,000.00*	Lehman Brothers Holdings Inc.	Unsecured	\$356,849.87

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
33	UNIVERSITY OF FLORIDA FOUNDATION, INC. C/O UFICO ATTN: EDWARD KELLY 4510 NW 6TH PLACE, 2ND FLOOR GAINESVILLE, FL 32607	30752	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$356,850.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$356,849.87
TOTAL						\$73,085,322.25	TOTAL		\$45,506,550.39

EXHIBIT 2

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 132: EXHIBIT 2 - VALUED DERIVATIVES CLAIMS - ADJOURNED CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	ALPHADYNE INTERNATIONAL MASTER FUND, LTD C/O ALPHADYNE ASSET MANAGEMENT LLC ATTN: PHILIPPE KHUONG-HUU 17 STATE STREET, 20TH FLOOR NEW YORK, NY 10004	33493	09/21/2009	Lehman Brothers OTC Derivatives Inc.	Unsecured	\$2,295,433.32	Lehman Brothers OTC Derivatives Inc.	Unsecured	\$1,200,983.47
2	ALPHADYNE INTERNATIONAL MASTER FUND, LTD C/O ALPHADYNE ASSET MANAGEMENT LLC ATTN: PHILIPPE KHUONG-HUU 17 STATE STREET, 20TH FLOOR NEW YORK, NY 10004	33494	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$2,295,433.32	Lehman Brothers Holdings Inc.	Unsecured	\$1,200,983.47
3	BGI FIXED INCOME GLOBAL ALPHA FUND LTD ATTN: CHIP STEVENS WALKER HOUSE 87 MARY STREET GEORGE TOWN GRAND CAYMAN, KY1-9002 CAYMAN ISLANDS	12019	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$8,733,195.00*	Lehman Brothers Holdings Inc.	Unsecured	\$4,063,330.76

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OMNIBUS OBJECTION 132: EXHIBIT 2 - VALUED DERIVATIVES CLAIMS - ADJOURNED CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
4	BGI FIXED INCOME GLOBAL ALPHA FUND LTD ATTN: CHIP STEVENS WALKER HOUSE 87 MARY STREET GEORGE TOWN GRAND CAYMAN, KY1-9002 CAYMAN ISLANDS	12020	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$8,733,195.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$4,063,330.76
5	CMC MAGNETICS CORPORATION C/O BAKER & MCKENZIE ATTN: IRA REID, ESQ. 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036	8713	08/19/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,779,040.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,275,714.04
6	FFI FUND LTD. BRACEBRIDGE CAPITAL, LLC ATTN: JOHN SPINNEY 500 BOYLSTON STREET, 17TH FLOOR BOSTON, MA 02116	21718	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$192,466,323.00*	Lehman Brothers Holdings Inc.	Unsecured	\$21,544,282.03
7	FFI FUND LTD. BRACEBRIDGE CAPITAL, LLC ATTN: JOHN SPINNEY 500 BOYLSTON STREET, 17TH FLOOR BOSTON, MA 02116	21719	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$192,466,323.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$21,544,282.03

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OMNIBUS OBJECTION 132: EXHIBIT 2 - VALUED DERIVATIVES CLAIMS - ADJOURNED CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
8	FYI FUND LTD. C/O BRACEBRIDGE CAPITAL, LLC ATTN: MR. JOHN SPINNEY 500 BOYLSTON STREET, 17TH FLOOR BOSTON, MA 02116	21716	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$45,609,450.00*	Lehman Brothers Holdings Inc.	Unsecured	\$4,185,497.08
9	FYI FUND LTD. C/O BRACEBRIDGE CAPITAL, LLC ATTN: MR. JOHN SPINNEY 500 BOYLSTON STREET, 17TH FLOOR BOSTON, MA 02116	21717	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$45,609,450.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$4,185,497.08
10	GAZPROMBANK MORTGAGE FUNDING 2 S.A. ATTENTION: FREDERIC LAHAYE SOCIETE ANONYME 1, ALLEE SCHEFFER, L-2520 LUXEMBOURG GRAND-DUCHY OF LUXEMBOURG R.C.S. LUXEMBOURG B-125.919, LUXEMBOURG	13939	09/16/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$159,544,969.34*	Lehman Brothers Special Financing Inc.	Unsecured	\$80,575,237.04

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			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
11	GAZPROMBANK MORTGAGE FUNDING 2 S.A. ATTENTION: FREDERIC LAHAYE - SOCIETE ANONYME 1, ALLEE SCHEFFER, L- 2520 LUXEMBOURG GRAND-DUCHY OF LUXEMBOURG R.C.S. LUXEMBOURG B-125.919, LUXEMBOURG	13940	09/16/2009	Lehman Brothers Holdings Inc.	Unsecured	\$161,944,844.83*	Lehman Brothers Holdings Inc.	Unsecured	\$82,458,766.19
12	HIGH RIVER LIMITED PARTNERSHIP C/O ICAHN ASSOCIATES CORP. ATTN: KEITH COZZA 767 FIFTH AVENUE, 47TH FLOOR NEW YORK, NY 10153	12105	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$6,064,000.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$4,930,000.00
13	ICAHN PARTNERS LP ATTN: KEITH COZZA 767 FIFTH AVENUE, 47TH FLOOR NEW YORK, NY 10153	12106	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$15,845,621.08*	Lehman Brothers Special Financing Inc.	Unsecured	\$12,967,936.25
14	ICAHN PARTNERS LP ATTN: KEITH COZZA 767 FIFTH AVENUE, 47TH FLOOR NEW YORK, NY 10153	12113	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$15,826,318.16*	Lehman Brothers Holdings Inc.	Unsecured	\$12,967,936.25

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
15	ICAHN PARTNERS MASTER FUND II LP ATTN: KEITH COZZA 767 FIFTH AVENUE, 47TH FLOOR NEW YORK, NY 10153	12107	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$6,425,951.84*	Lehman Brothers Special Financing Inc.	Unsecured	\$5,372,426.29
16	ICAHN PARTNERS MASTER FUND II LP ATTN: KEITH COZZA 767 FIFTH AVENUE, 47TH FLOOR NEW YORK, NY 10153	12110	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$6,418,123.83*	Lehman Brothers Holdings Inc.	Unsecured	\$5,372,426.29
17	ICAHN PARTNERS MASTER FUND III LP ATTN: KEITH COZZA 767 FIFTH AVENUE, 47TH FLOOR NEW YORK, NY 10153	12108	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$2,848,663.67*	Lehman Brothers Special Financing Inc.	Unsecured	\$2,448,794.99
18	ICAHN PARTNERS MASTER FUND III LP ATTN: KEITH COZZA 767 FIFTH AVENUE, 47TH FLOOR NEW YORK, NY 10153	12111	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$2,845,193.47*	Lehman Brothers Holdings Inc.	Unsecured	\$2,448,794.99
19	ICAHN PARTNERS MASTER FUND LP ATTN: KEITH COZZA 767 FIFTH AVENUE, 47TH FLOOR NEW YORK, NY 10153	12109	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$18,345,826.68*	Lehman Brothers Special Financing Inc.	Unsecured	\$15,000,323.83

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
20	ICAHN PARTNERS MASTER FUND LP ATTN: KEITH COZZA 767 FIFTH AVENUE, 47TH FLOOR NEW YORK, NY 10153	12112	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$18,323,478.04*	Lehman Brothers Holdings Inc.	Unsecured	\$15,000,323.83
21	KSC AFFORDABLE HOUSING INVESTMENT FUND LLC C/O BRET H. REED, JR, A LAW CORPORATION 621 ACACIA AVENUE CORONA DEL MAR, CA 92625	18705	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$52,250.00	Lehman Brothers Special Financing Inc.	Unsecured	\$14,863.00
22	OLIFANT FUND, LTD. C/O BRACEBRIDGE CAPITAL, LLC ATTN: MR. JOHN SPINNEY 500 BOYLSTON STREET, 17TH FLOOR BOSTON, MA 02116	21714	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$24,224,740.00*	Lehman Brothers Holdings Inc.	Unsecured	\$511,994.84
23	OLIFANT FUND, LTD. C/O BRACEBRIDGE CAPITAL, LLC ATTN: MR. JOHN SPINNEY 500 BOYLSTON STREET, 17TH FLOOR BOSTON, MA 02116	21715	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$24,224,740.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$511,994.84

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT	
24	PINEY BRANCH PARK INC C/O QVT FINANCIAL LP ATTN: JULIAN SALE 1177 AVENUE OF THE AMERICAS, 9TH FLOOR NEW YORK, NY 10036	21216	09/21/2009	Lehman Brothers Commodity Services Inc.	Unsecured	\$3,496,091.00*	Lehman Brothers Commodity Services Inc.	Unsecured	\$1,713,296.36	
25	TIAA GLOBAL MARKETS, INC. C/O TEACHERS INSURANCE AND ANNUITY ASSOCIATION OF AMERICA ATTN: YVES DENIZE 730 THIRD AVENUE NEW YORK, NY 10017-3206	9287	08/24/2009	Lehman Brothers Derivative Products Inc.	Unsecured	\$15,620,802.90*	Lehman Brothers Derivative Products Inc.	Unsecured	\$15,595,459.90	
TOTAL						\$982,039,457.48	TOTAL			\$321,154,475.61

* - Indicates claim contains unliquidated and/or undetermined amounts